	Case 2:23-cv-01483-JHC D	ocument 42	Filed 01/29/25	Page 1 of 3
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7	IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WASHINGTON			
8	AT SEATTLE			
9	UNITED STATES OF AMERICA	N	o. 2:23-cv-1483	
10	Plaintiff,		FIPULATION RE	
11	v.	U	PRIORITY BETWEEN THE UNITED STATES AND LAKE MAR- CEL COMMUNITY CLUB, INC. AS TO 31915 N.E. 114TH PLACE, CAR- NATION, WASHINGTON & OR-	
12	TIMOTHY LEE BERGSMA, et al.,	T		
13	Defendants.		ER	
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14 15	2 01011011111		ote on Motion Cal anuary 29, 2025	endar:
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15	Plaintiff United States of America	Ja	anuary 29, 2025	
15 16		Ja	anuary 29, 2025	
15 16 17	Plaintiff United States of Americ	Ja ca and Defend	anuary 29, 2025 ant Lake Marcel C	Community Club, Inc.
15 16 17 18	Plaintiff United States of America ("LMCC") stipulate as follows:	Jaca and Defendent of the foreclose	anuary 29, 2025  ant Lake Marcel C  its federal tax liens	Community Club, Inc.
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LINE 6 FEET; THENCE SOUTHWESTERLY 43 FEET MORE OR LESS TO A POINT ON THE WESTERLY LINE OF SAID LOT THAT BEARS 123.89 FEET NORTHEASTERLY FROM THE SOUTHWEST CORNER THEREOF; THENCE NORTHEASTERLY ALONG SAID WESTERLY LINE TO THE POINT OF BEGINNING; (ALSO KNOWN AS LOT A OF KING COUNTY LOT LINE ADJUSTMENT NO. 8812014 RECORDED UNDER RECORDING NUMBER 8902061160).

See ECF No. 1 at 9-10.

The United States claims that federal tax liens encumber the King County Property in this case. The first of these federal tax liens arose on December 16, 2013, and a Notice of Federal Tax Lien was filed with the King County Recorder's Office on May 30, 2017.

The United States listed LMCC as a defendant in this suit because it may claim an interest in the King County Property under 26 U.S.C. § 7403(b). LMCC is a homeowner association incorporated as a nonprofit corporation in Washington.

The United States and LMCC agree that the United States's federal tax liens have priority over any interest that LMCC may claim in the King County Property. Once the King County Property is sold by the United States, the sale proceeds, after costs of sale, will be distributed to satisfy the balance of Timothy Bergsma's outstanding tax liabilities in an amount according to proof before any distributions are made to LMCC—if any at all.

The United States and LMCC shall bear their own costs and fees associated with this issue.

WHEREFORE the parties so agree and request an order confirming the foregoing.

Respectfully submitted this 29th day of January 2024.

DAVID A. HUBBERT Deputy Assistant Attorney General

/s/ Khashayar Attaran
KHASHAYAR ATTARAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, DC 20044-0683

Attorneys for the United States

/s/ Mary Reiten Mary B. Reiten, WSBA #33623 1200 Fifth Avenue, Suite 1550 Seattle, WA 98101 (206) 403-1933 | f. (206) 858-6368 mreiten@pstlawyers.com Attorney for Defendant Lake Marcel Community Club, Inc PURSUANT TO STIPULATION, IT IS SO ORDERED DATED: January 29, 2025 John H. Chun John H. Chun UNITED STATES DISTRICT JUDGE 

Document 42 Filed 01/29/25

Page 3 of 3

Case 2:23-cv-01483-JHC